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CENTRAL BOARD OF DIRECT TAXES

NOTIFICATIONS

GIFT-TAX

New Delhi, the 26th June 1964

G.S.R. 928.—In exercise of the powers conferred by section 46 of the Gift-tax Act, 1958 (18 of 1958), the Central Board of Direct Taxes hereby makes the following rules further to amend the Gift-tax Rules, 1958, namely:—

1. **Short title.**—These rules may be called the Gift-tax (Amendment) Rules, 1964.

2. In the Gift-tax Rules, 1958—

(a) for rule 4, the following rule shall be substituted, namely:—

"4. *Notice of demand.*—Notice of demand under section 31 shall be in Form C.";

(b) in Form A,—

(i) after Part I, the following Part shall be inserted, namely:—

" PART I A

Particulars of gifts to the same donee

(See section 6 A)

Value of gifts made in

*A	*B	*C	*D
19..	19..	19..	19..

Where the value of any gift, or portion thereof, made to a donee is included in the value of taxable gifts in item 8 of Part I, the name and address of each such donee, if any gift or gifts was/were made to him during any one or more of the four previous years A, B, C or D and the value of each such gift. (Name of donee with address).

- 1.
- 2.
- 3.
- 4.
- 5.

NOTE 1.* A is the previous year immediately preceding the previous year in respect of which this return is being furnished, and B, C and D are the years immediately preceding A, B and C respectively.

2. In respect of any gift made after the 31st day of March, 1963, please give the exact date of the gift";

(ii) in the 'Verification', after the word and number "Parts I," the number and letter "IA," shall be inserted,

(c) Form B shall be omitted,

(d) in Form C,—

(i) for the words, figures and brackets "See rule 4(2)", the words and figure "See rule 4" shall be substituted,

(ii) for the word and letter "Form B", the words "the Annexure to this Notice" shall be substituted

[No GT 1/1964-F 14/1/64-GT]

EXPENDITURE TAX

New Delhi, the 26th June 1964

G.S.R. 929—In exercise of the powers conferred by section 41 of the Expenditure-tax Act, 1957 (29 of 1957), the Central Board of Direct Taxes hereby makes the following rules further to amend the Expenditure-tax Rules, 1958, namely:—

1. These rules may be called the Expenditure-tax (Amendment) Rules, 1964

2. In the Expenditure-tax Rules, 1958,—

(1) for rule 4, the following rule shall be substituted, namely —

"4. *Notice of demand*.—Notice of demand under section 28 in respect of any tax assessed under section 20 of the Act shall be in Form CC and in respect of any tax or penalty in any other case in Form C";

(2) in Form A—

(a) in Annexure III—

(i) for item (g), the following item shall be substituted, namely —

"(g) in the purchase of books",

(ii) in item (j), for the words "other person," the words "other person, which satisfies the requirements of the proviso to this clause" shall be substituted,

(iii) items (l) and (n) shall be omitted,

(iv) the Note at the end shall be numbered as Note (1) and after the Note as so numbered, the following Note shall be inserted, namely —

"NOTE (2)—If any exemption is claimed under clause (j) of section 5, please state whether—

(i) the amount of the gift, donation or settlement has been included in any gift-tax return filed and if so, details thereof may be furnished;

(ii) a sum of 4 per cent of the moneys or the value of the property comprised in such gift, donation or settlement as the case may be, has been deposited to the credit of the Central Government by way of payment of expenditure-tax for the assessment year, and if so, the details regarding the name of the treasury in which the deposit was made and the date and amount of such deposit may be furnished",

(b) in Annexure IV—

(i) in item 1—

I sub-item (ii), (iii), (iv), (v) and (vi) shall be omitted,

II sub-item (vi) shall be renumbered as sub-item (ii) and the words, brackets and figures "to the extent it is not admissible under

sub-items (ii), (iii), (iv) and (v)" occurring in the said sub-item shall be omitted;

(ii) in item 2, for the expression "furniture, motor car etc," the words "motor car and other conveyances" shall be substituted;

(iii) items 3 and 4 shall be omitted and items 5 and 6 shall be renumbered as items 3 and 4 respectively,

(iv) in item 4 as so renumbered, for the brackets, words and figures "(item 4 plus item 5)" the brackets, words and figures "(Total of items 1, 2 and 3)" shall be substituted;

(c) in the verification to the form, for the words and figures "Indian Income-tax Act, 1922", the words and figures "Income-tax Act, 1961" shall be substituted

(3) Form B shall be omitted,

(4) In Form C—

(i) for the words, figures and brackets "See Rule 4(2)" the words and figures "See Rule 4" shall be substituted

(ii) for the words and letter "in Form B" the words "in the Annexure to this notice" shall be substituted,

(5) in Form CC, for the words figures and brackets "See Rule 4(2)" the words and figure "See Rule 4" shall be substituted;

(6) in Form K, in section A of Part II—

(i) for item (c), the following item shall be substituted, namely —
"(c) in the purchase of books",

(ii) in item (d), for the words "any other person" the words, brackets, letter and figure "any other person, which satisfies the requirements of the proviso to clause (j) of section 5" shall be substituted;

(iii) item (e) shall be omitted

[No 1/1964-ET F 2/2/64-ET]

S A L NARAYANA ROW, Member,
Central Board of Direct Taxes

